

EXHIBIT A



Quick Facts

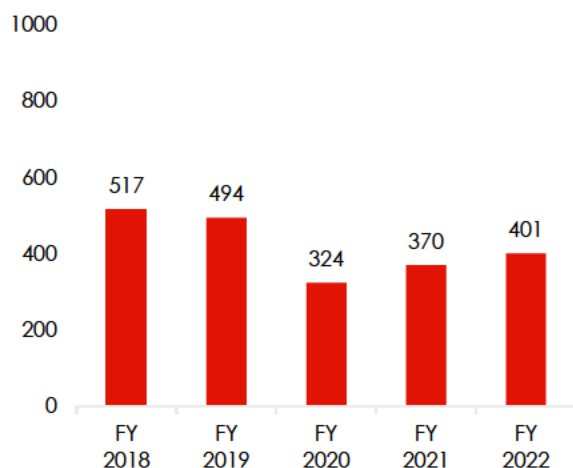


— Tax Fraud Offenses —

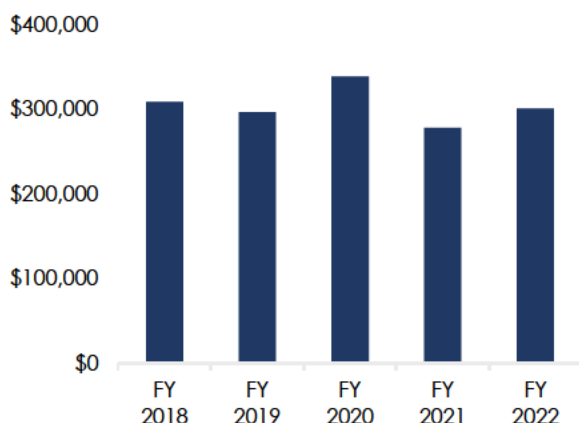
Fiscal Year 2022

- ▶ IN FY 2022, 61,142 CASES WERE REPORTED TO THE U.S. SENTENCING COMMISSION.
- ▶ 401 INVOLVED TAX FRAUD.¹
- ▶ TAX FRAUD OFFENSES HAVE DECREASED BY 22.4% SINCE FY 2018.

**Number of
Tax Fraud Offenders**



**Median Loss for
Tax Fraud Offenses²**



Offender and Offense Characteristics

- 73.0% of tax fraud offenders were men.
- 48.1% were White, 29.1% were Black, 14.0% were Hispanic, and 8.8% were Other races.
- Their average age was 52 years.
- 92.8% were United States citizens.
- 84.0% had little or no prior criminal history (Criminal History Category I).
- The median loss for these offenses was \$301,009;³
 - ◆ 14.4% involved loss amounts of less than \$100,000;
 - ◆ 17.8% involved loss amounts greater than \$1.5 million.
- Sentences were increased for:
 - ◆ using sophisticated means to execute or conceal the offense (11.8%);
 - ◆ a leadership or supervisory role in the offense (6.0%);
 - ◆ abusing a public position of trust or using a special skill (2.8%);
 - ◆ obstructing or impeding the administration of justice (4.8%).
- Sentences were decreased for:
 - ◆ minor or minimal participation in the offense (2.8%).
- The top five districts for tax fraud offenders were:
 - ◆ Southern District of Florida (20);
 - ◆ Southern District of New York (19);
 - ◆ Eastern District of New York (18);
 - ◆ Western District of Pennsylvania (16);
 - ◆ Eastern District of Pennsylvania (15).

Punishment

- The average sentence for tax fraud offenders was 13 months.
- 59.3% were sentenced to prison.
- 0.5% were convicted of an offense carrying a mandatory minimum penalty; of those offenders, none of them were relieved of the penalty.

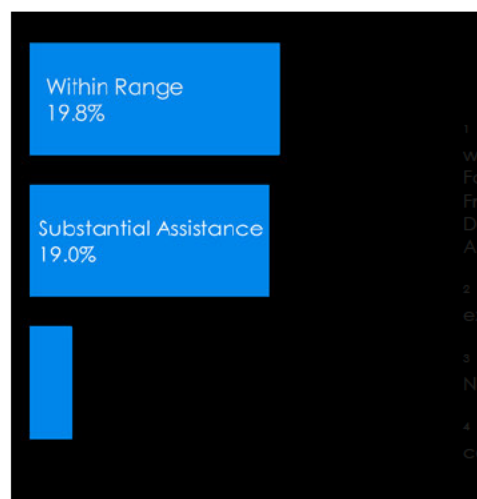
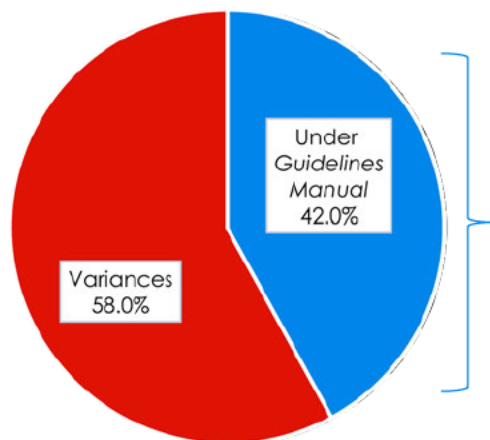


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Sentences Relative to the Guideline Range

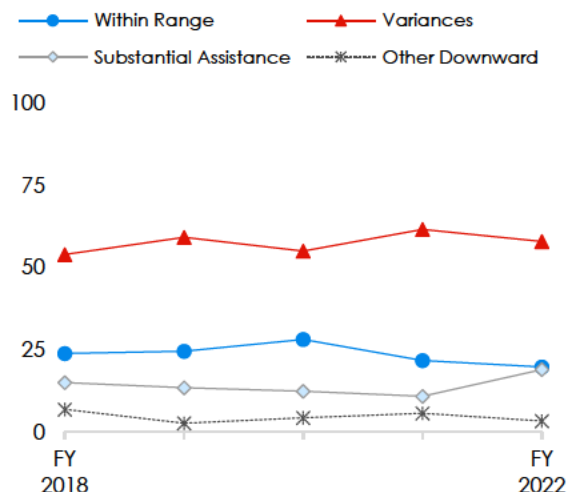
- Of the 42.0% of tax fraud offenders who were sentenced under the *Guidelines Manual*:
 - 47.0% were sentenced within the guideline range.
 - 45.2% received a substantial assistance departure.
 - Their average sentence reduction was 78.2%.
 - 7.7% received some other downward departure.
 - Their average sentence reduction was 68.0%.
- 58.0% received a variance; of those offenders:
 - 99.6% received a downward variance.
 - Their average sentence reduction was 69.1%.
 - 0.4% received an upward variance.⁴
- The average guideline minimum and the average sentence imposed remained steady over the past five years.
 - The average guideline minimum decreased from 27 months in fiscal year 2018 to 26 months in fiscal year 2022.
 - The average sentence imposed decreased from 17 months in fiscal year 2018 to 13 months in fiscal year 2022.

Sentence Imposed Relative to the Guideline Range FY 2022

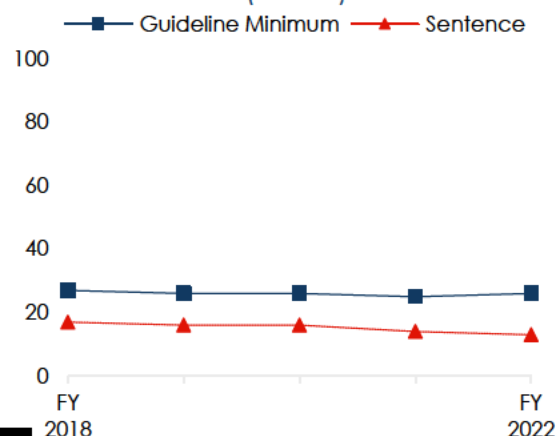


— Tax Fraud Offenses —

Sentence Relative to the Guideline Range (%)



Average Guideline Minimum and Average Sentence (months)



¹ Tax fraud offenses include cases in which the offender was sentenced under §2T1.1 or §2T1.4 (Tax Evasion; Willful Failure to File Return, Supply Information, or Pay Tax; Fraudulent or False Returns, Statements, or Other Documents or Aiding, Assisting, Procuring, Counseling, or Advising Tax Fraud).

² Cases with incomplete sentencing information were excluded from the analysis.

³ The Tax Loss Table was amended effective November 1, 2001 and November 1, 2015.

⁴ The Commission does not report the average for categories with fewer than three cases.

EXHIBIT B

| SN Date | Defendant: | Docket: | Tax Loss:¹ | Relevant Sentence: |
|--------------------|--|----------------|---|--|
| March 23, 2022 | Annette Junes | 21-cr-181 | \$408,193 | Probation |
| March 11, 2022 | Shimon Shaked | 20-cr-186 | \$620,362 | 12 months and 1 day |
| February 20, 2020 | Gary Hedin | 19-cr-252 | \$158,958 | Probation |
| September 19, 2019 | Melissa Paskewich | 19-cr-2 | \$1,132,110 | Probation |
| January 20, 2020 | Douglas Thomas | 18-cr-218 | \$58,000 (tax) \$800,000 (other) | 51 months |
| November 28, 2018 | Mai Nhia Vue | 18-cr-106 | \$1,196,135 (payroll tax loss), \$1,978,809 total | 38 months |
| April 2, 2018 | Joseph McGlynn | 17-cr-197 | \$159,157 | 30 months |
| September 2016 | 1. David Ahern 2. Kelly Jaedike | 15-cr-248 | \$860,000 | 1. Probation 2. 24 Months |
| December 12, 2015 | Erick Okeson | 15-cr-74 | \$89,460.74 | Probation |
| February 8, 2018 | 1. Thurlee Belfrey 2. Roylee Belfrey 3. Lanore Belfrey | 14-cr-373 | Thurlee/Roylee: \$3,960,000 Lanore: >\$250,000 | 1. 60 months 2. 60 months 3. 15 months |
| January 8, 2016 | Michelle Uden | 14-cr-325 | ~\$200,000 | Probation |
| September 26, 2014 | Barry Voss | 14-cr-103 | \$159,857 | Probation |
| April 25, 2014 | Marlin Dahl | 13-cr-139 | \$105,852 | 12 months and 1 day |
| April 22, 2015 | Daniel Musa | 13-cr-73 | \$451,724 | 41 months |
| April 4, 2013 | Mohamed Abdi | 12-cr-98 | \$122,849.84 | Time served |
| July 20, 2012 | Doris Ruiz | 11-cr-319 | \$276,897 | 12 months and 1 day |
| September 8, 2010 | Debra Quigley | 9-cr-369 | N/A | 12 months and 1 day |
| March 15, 2010 | Mark Fitzgerald | 9-cr-331 | N/A | 24 months |
| November 11, 2010 | Timothy Beliveau | 9-cr-304 | ~\$1,000,000 | 60 months |
| November 1, 2011 | Francis McLain | 8-cr-10 | \$826,795 | 55 months |
| March 26, 2009 | 1. Dana Orr 2. Shawn Orr | 6-cr-249 | N/A | 1. 60 days 2. 4 months |
| July 17, 2006 | Scott Goldsmith | 5-cr-206 | N/A | 33 months |
| December 27, 2006 | Chad Wetzal | 5-cr-9 | N/A | 60 months |

¹ The loss numbers were found in either the plea agreement or the government's sentencing memorandum in the case.

EXHIBIT C

STATE OF MINNESOTA
COUNTY OF HENNEPIN

DISTRICT COURT
FOURTH JUDICIAL DISTRICT
Case Type: Dissolution With Children

In Re the Marriage of:
Alyssa Rose Benson

Court File No. 27-FA-19-8381
Judicial Assignment: Margaret A. Daly

Petitioner,

and

Kassius Orlando Benson,

Respondent.

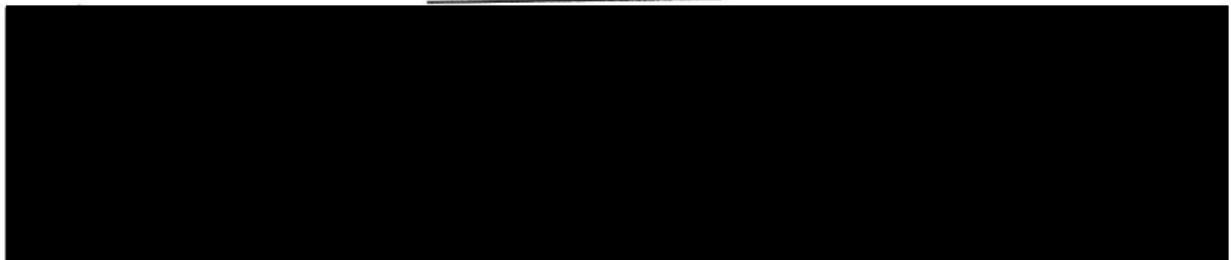
**STIPULATED FINDINGS OF FACT,
CONCLUSIONS OF LAW, ORDER FOR
JUDGMENT AND JUDGMENT AND DECREE**

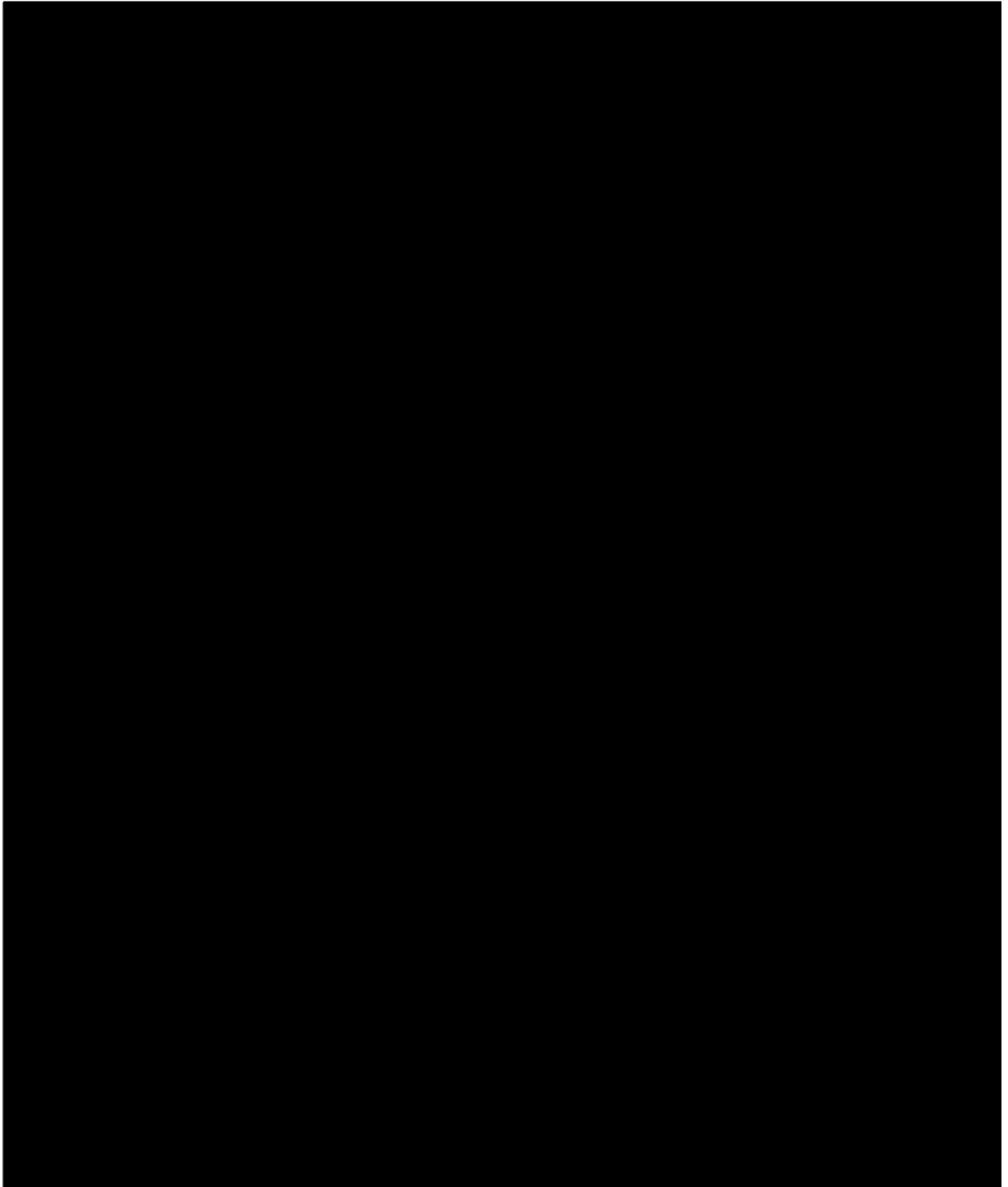
WHEREAS, this matter came on for hearing before the Honorable Margaret A. Daly, Judge of Fourth District Court, at the Hennepin County Family Justice Center, Minneapolis, Minnesota on August 25, 2020 for a default hearing on the parties' stipulated settlement.

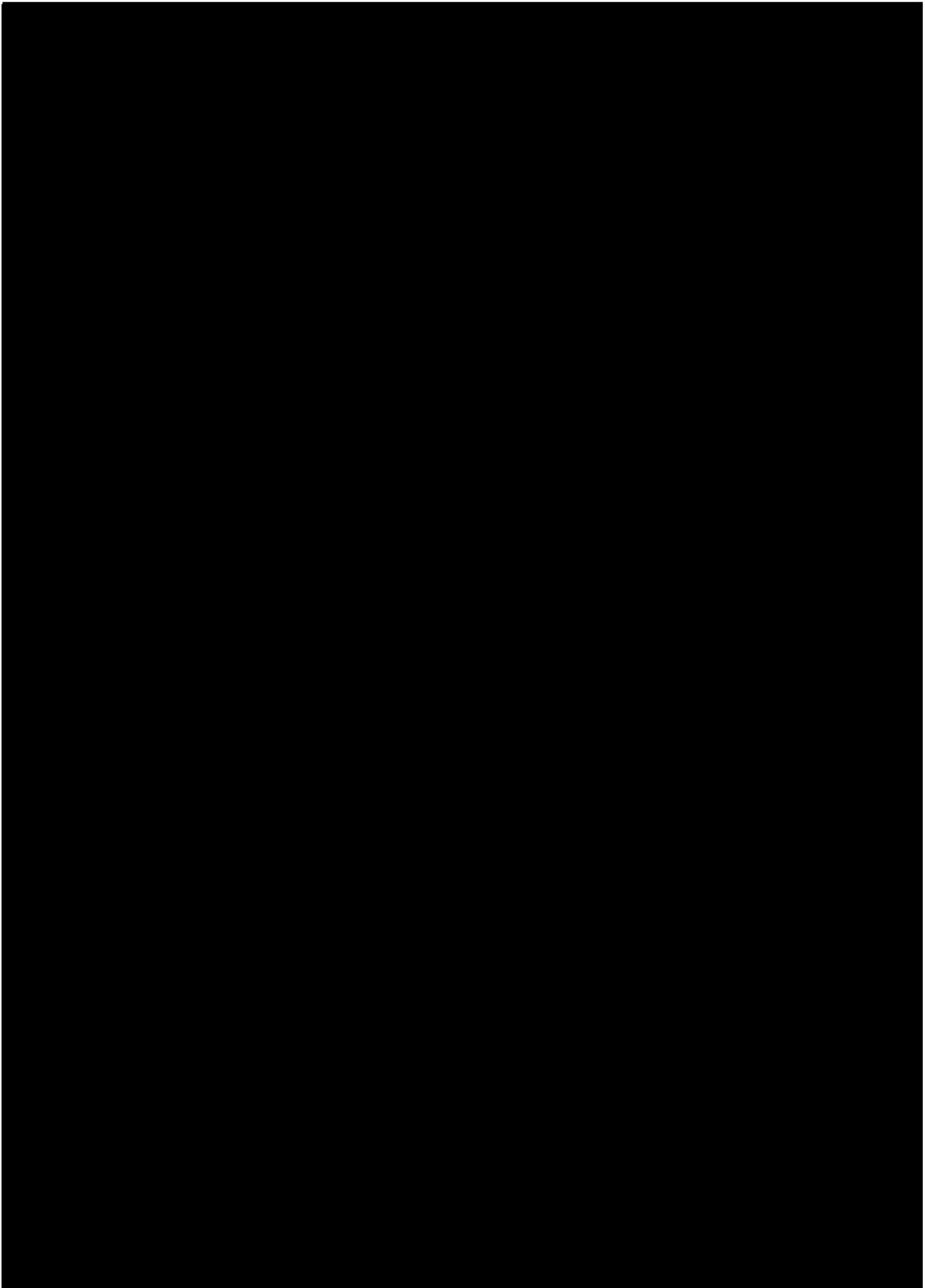
NOW, THEREFORE, based upon the agreement of the parties, and upon all of the files, records, and proceedings herein, the Court makes the following Findings of Fact, Conclusions of Law, Order for Judgment and Judgment and Decree:

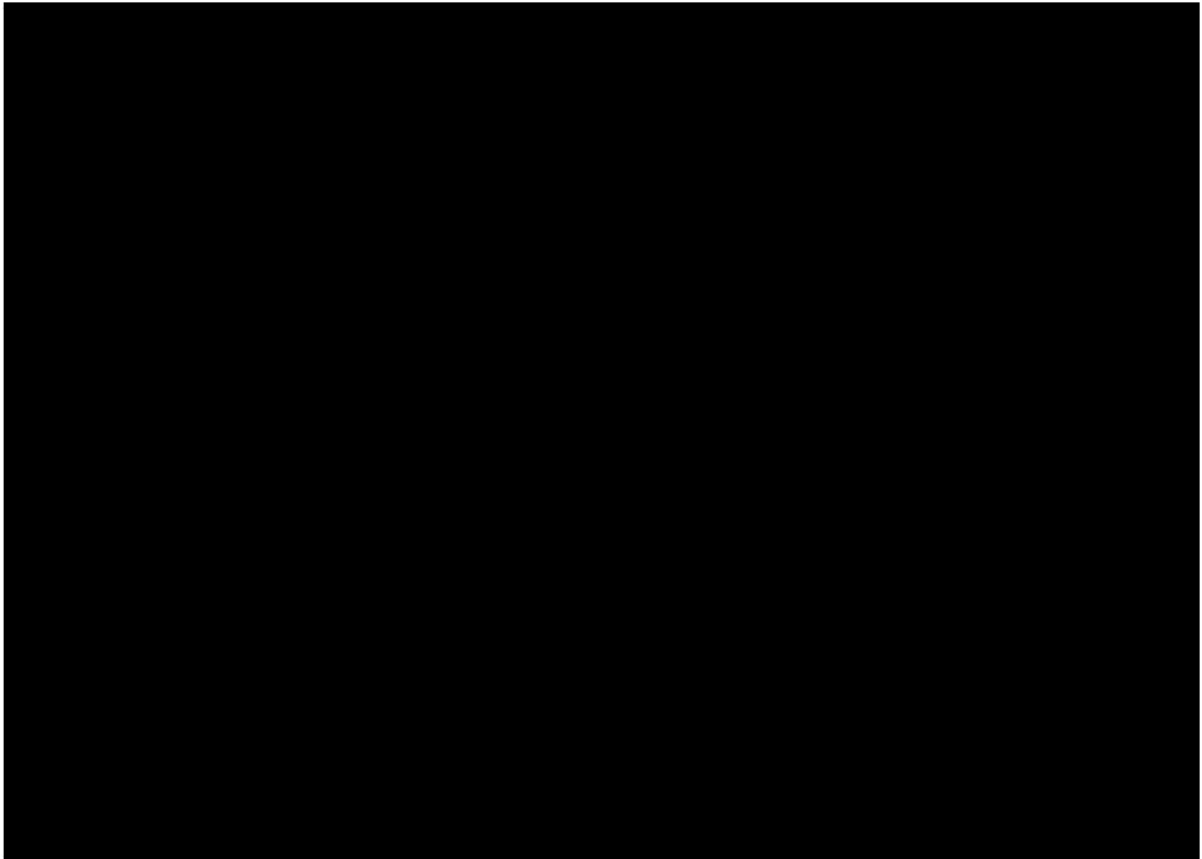
WHEREAS, the parties believe the terms of the following agreement to be fair and equitable and ask the Court to incorporate verbatim the following Findings of Fact and Conclusions of Law into the Findings of Fact, Conclusions of Law, Order for Judgment and Judgment and Decree to be issued in this matter.

FINDINGS OF FACT



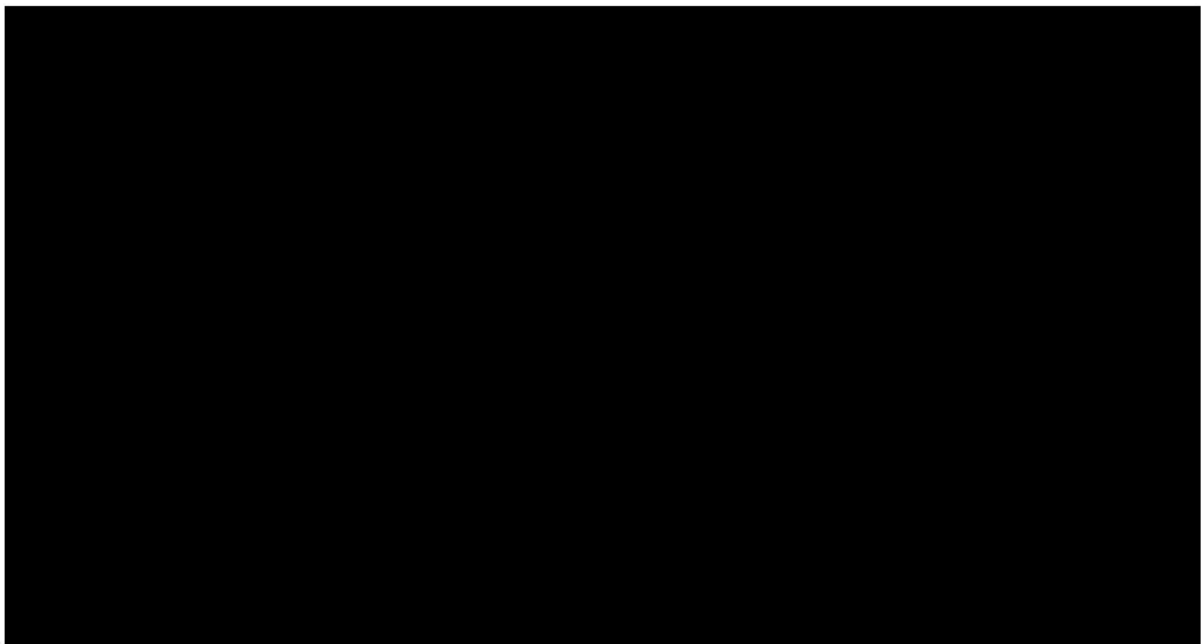


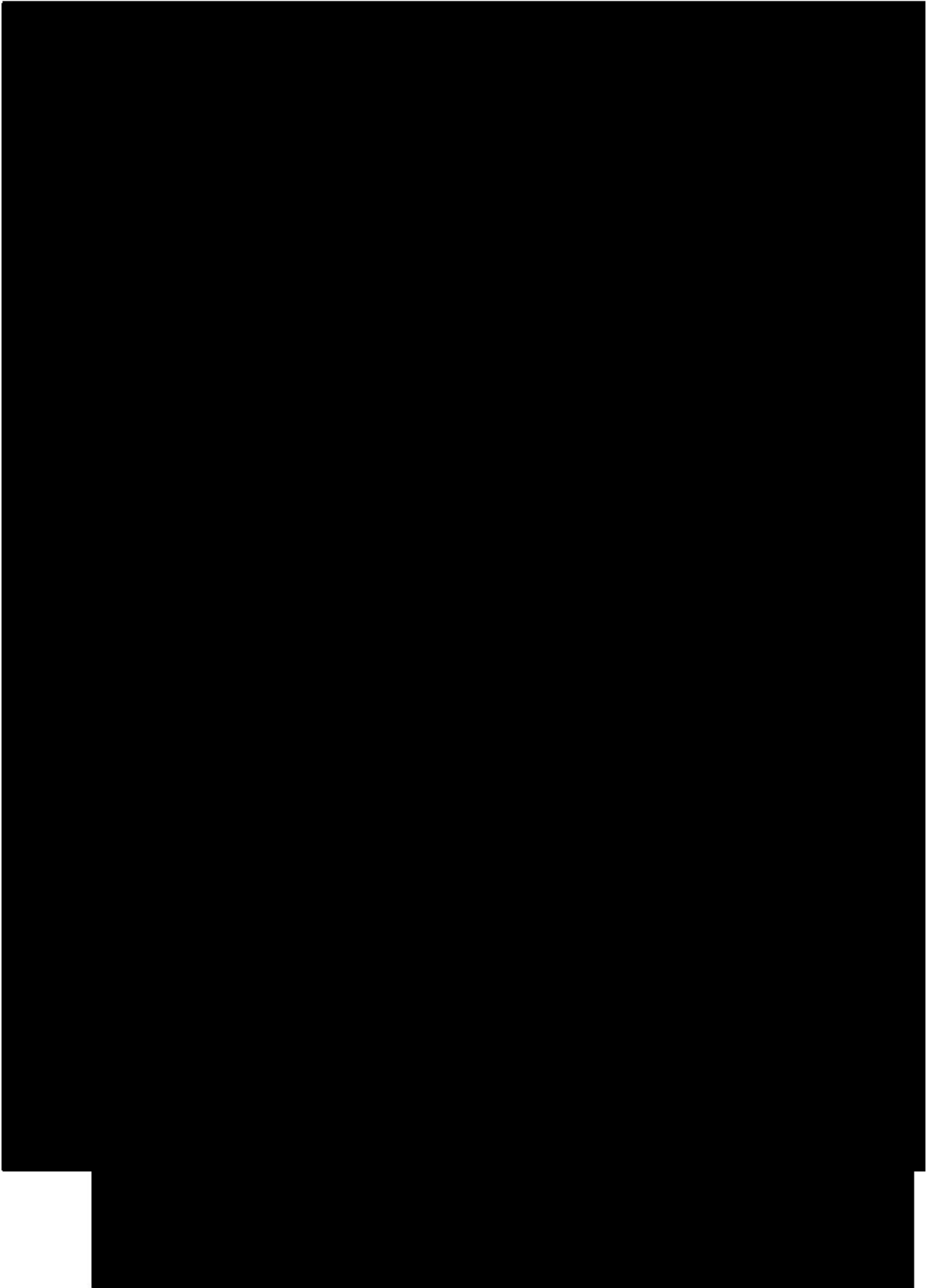


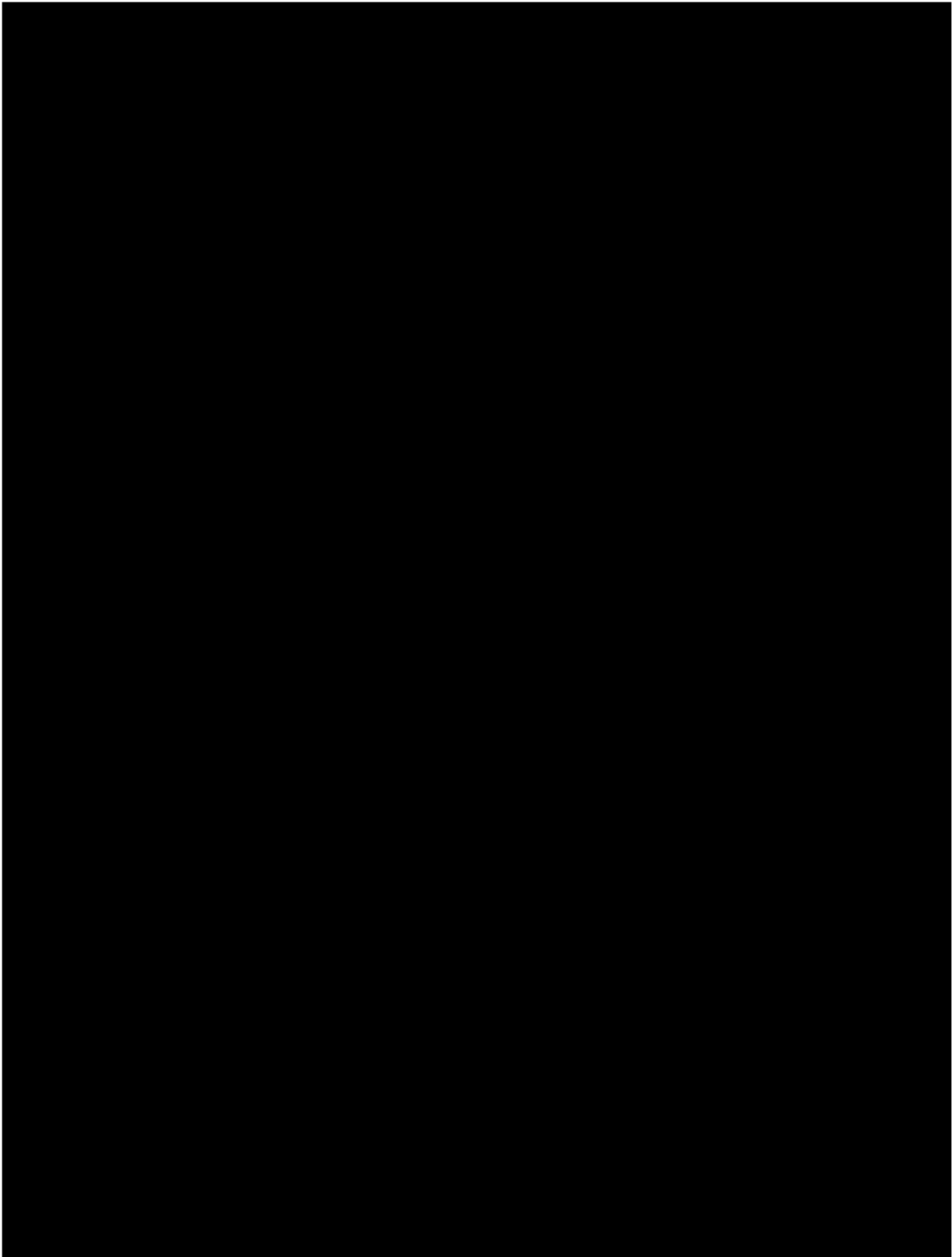


14. HUSBAND'S FINANCIAL CIRCUMSTANCES.

- A. Husband is sole owner of Kassius Benson Law, P.A., and employed full time as an attorney with Kassius Benson Law, P.A., located at 3201 Hennepin Avenue, Minneapolis, MN 55408. He has gross monthly income from employment of approximately \$10,833.
- B. Husband is in good health and capable of self-support.

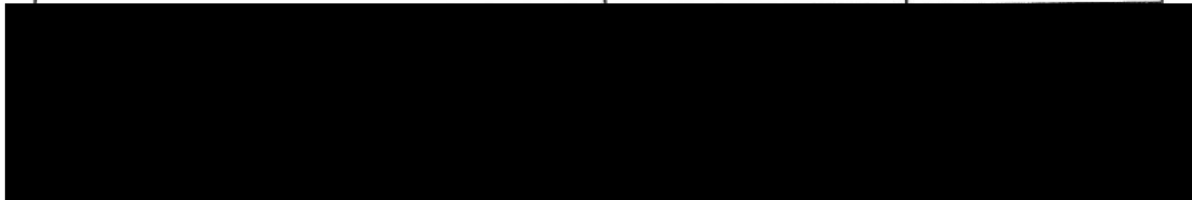






A. Bank Accounts.

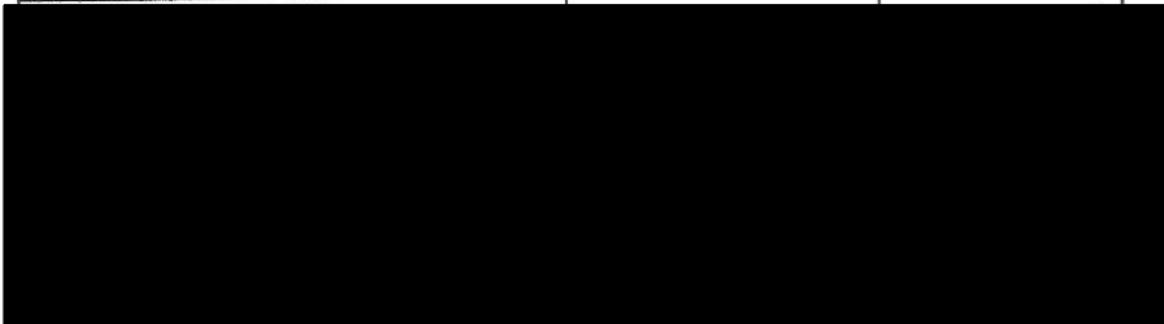
| Account | Owner | Value |
|----------------------------|---------|-----------|
| Wings Financial chkg x4958 | Husband | Operating |
| Wings Financial svgs x9500 | Husband | Nominal |

**B. Investments.**

| Account | Owner | Value |
|---------|-------|-------|
|---------|-------|-------|

**C. Retirement Accounts.**

| Account | Owner | Value |
|---------|-------|-------|
|---------|-------|-------|

**D. Life Insurance.**

| Insurer | Insured/Face Amount | Cash Value |
|-----------------------------------|---------------------|------------|
| American Family Insurance x3349-3 | Husband/\$500,000 | 0 |

E. Vehicles.

| Year/Make/Model | Encumbrance | Net Value |
|--------------------|------------------------|-----------|
| 2019 Dodge Durango | Chrysler Capital Lease | 0 |

| | | |
|----------------------|------------------------------|---|
| 2019 Harley Davidson | Harley Davidson Credit Corp. | 0 |
| 2019 Chevy Equinox | GM Financial Loan | 0 |

F. **Business Interests.** The parties have an interest in a business known as Kassius Benson Law, P.A., with an undetermined value. Husband claims the business as a non-marital asset.

G. **Household Goods and Furnishings.** The parties are the owners of household goods and furnishings, and miscellaneous items of personal property located in and about their residences.

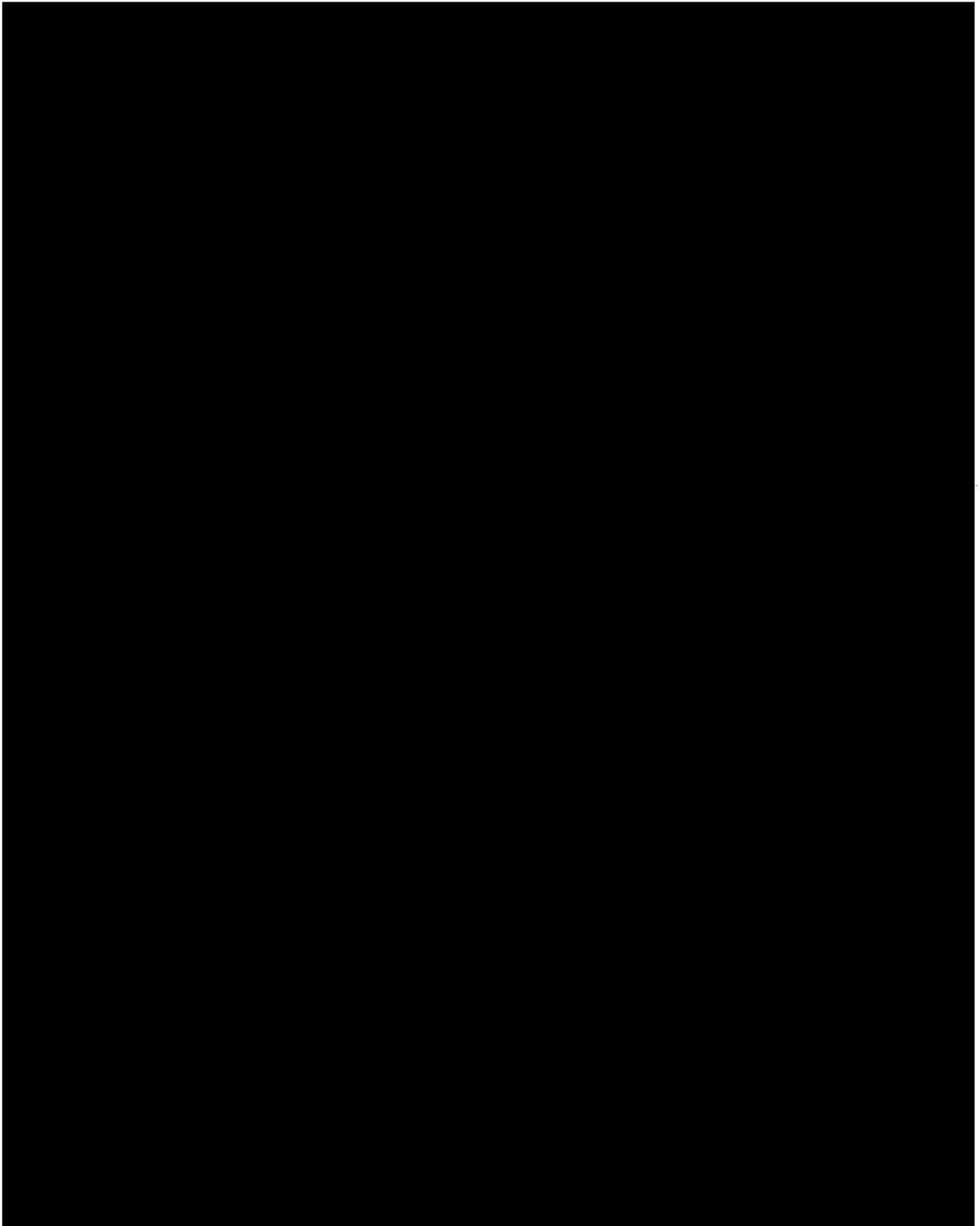
22. LIABILITIES. In addition to any liabilities set forth above, the parties have the following marital and nonmarital liabilities, and have agreed to a fair and equitable division of said marital liabilities as set forth in the Conclusions of Law herein:

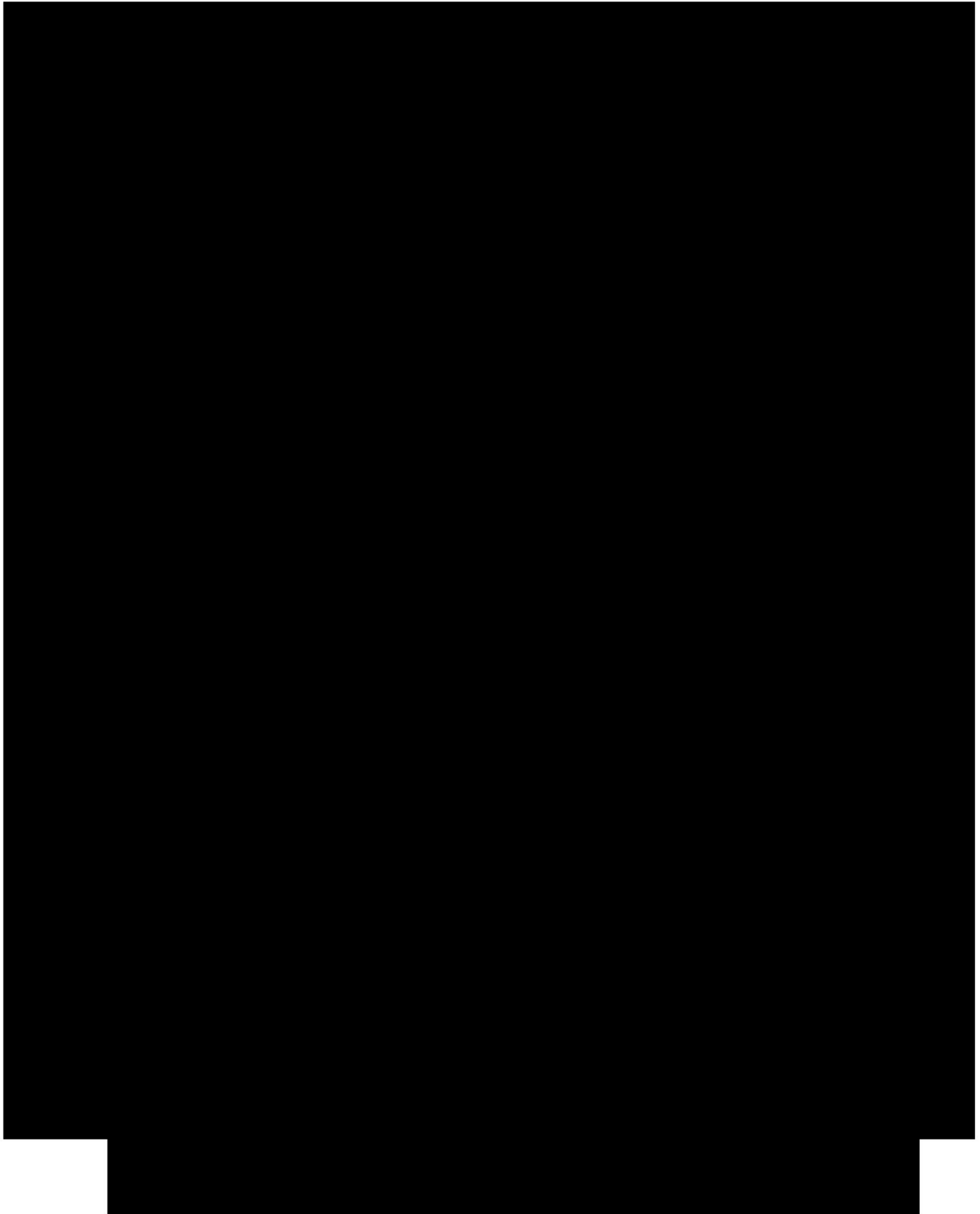
| Debt | Incurred By | Amount |
|---------------------------|------------------|--------|
| 2018 State income taxes | Husband and Wife | 5,129 |
| 2018 Federal income taxes | Husband and Wife | 9,700 |
| | | |
| Capital One Visa x9499 | Husband | 13,223 |
| Wells Fargo Visa x8859 | Husband | 12,521 |

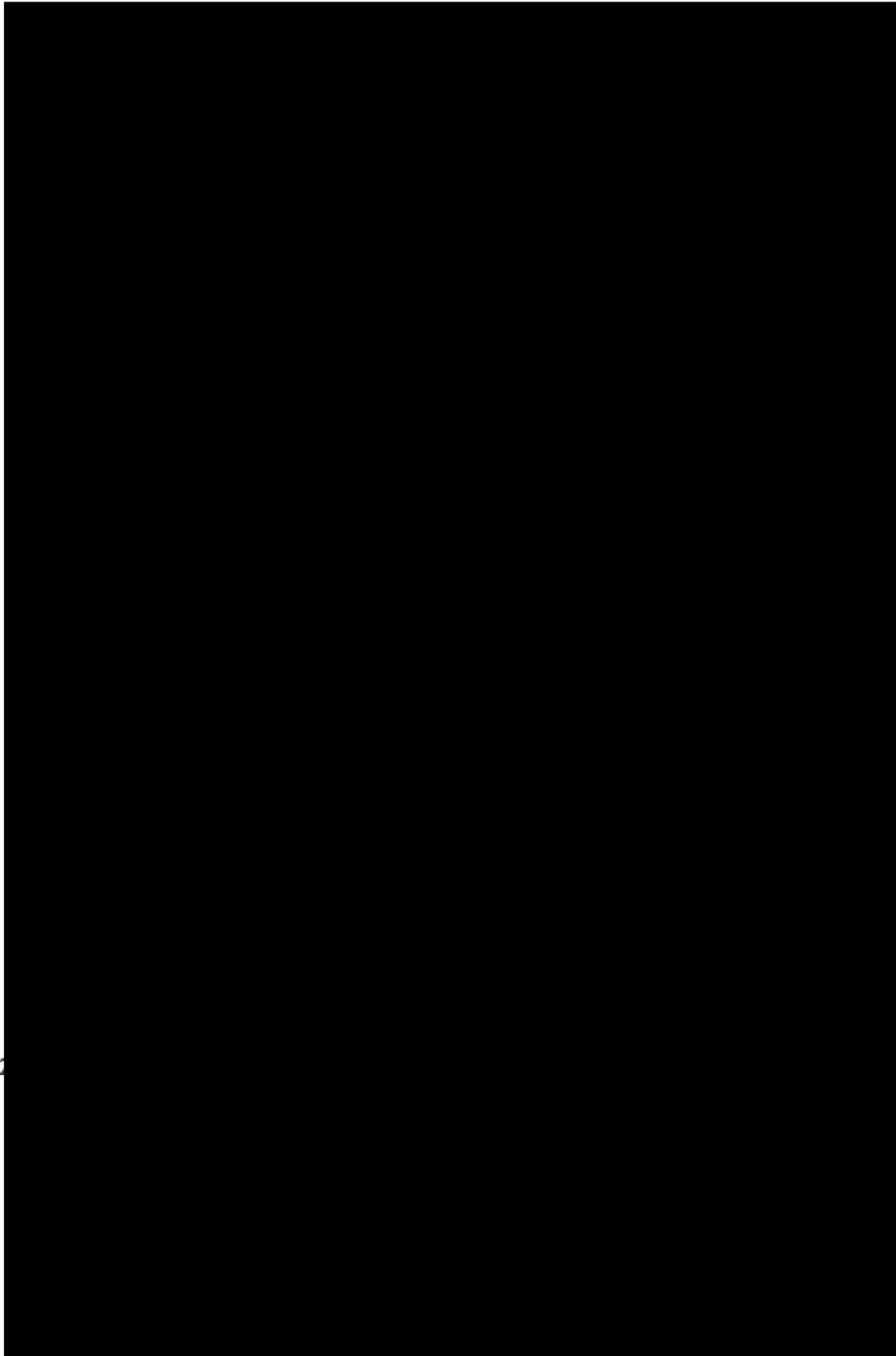
23. ATTORNEY FEES. Wife has incurred attorney fees and costs in connection with this proceeding.

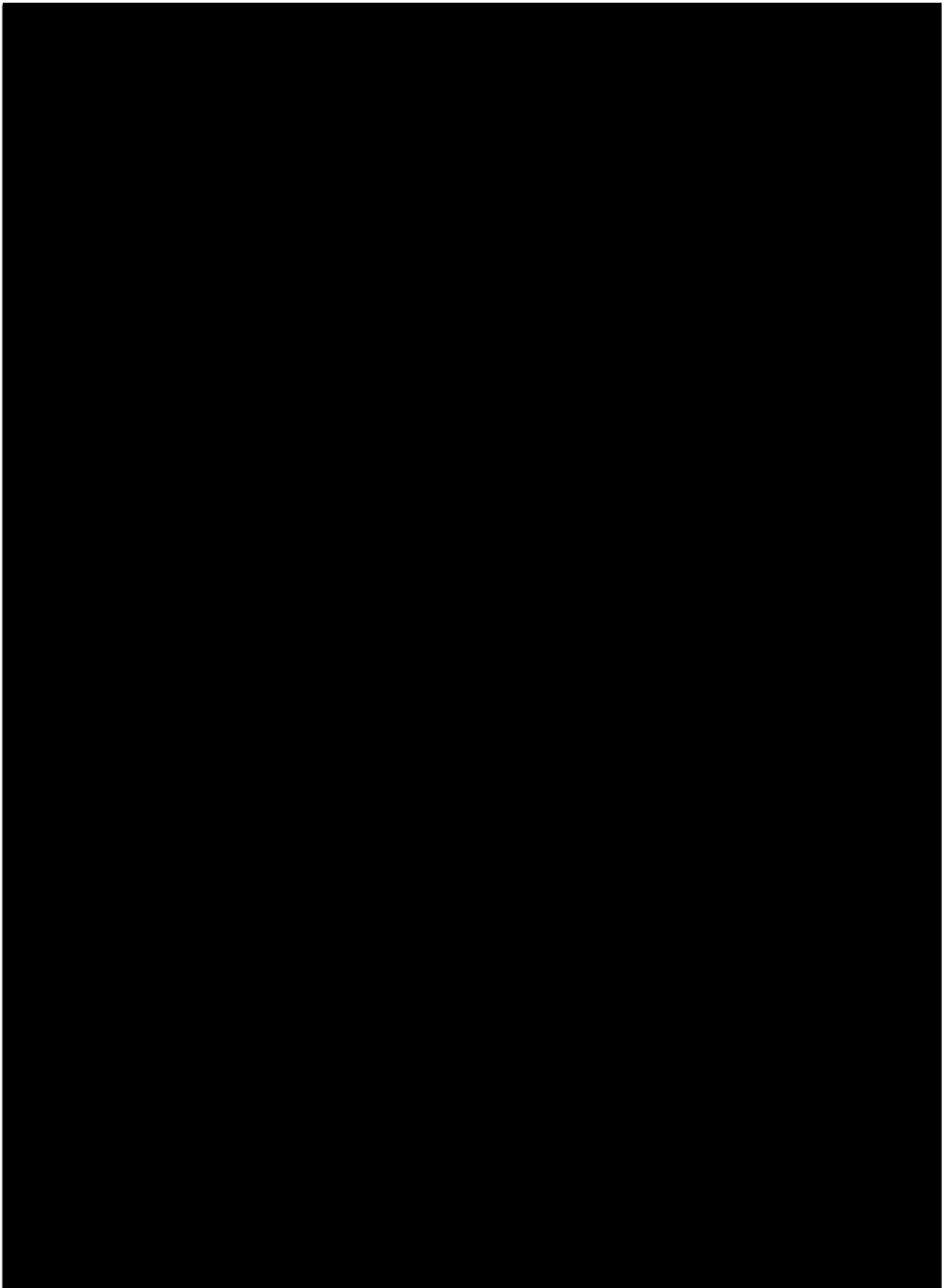
24. NAME CHANGE. Neither party is seeking to change his or her name as part of this proceeding pursuant to Minn. Stat. § 518.27.

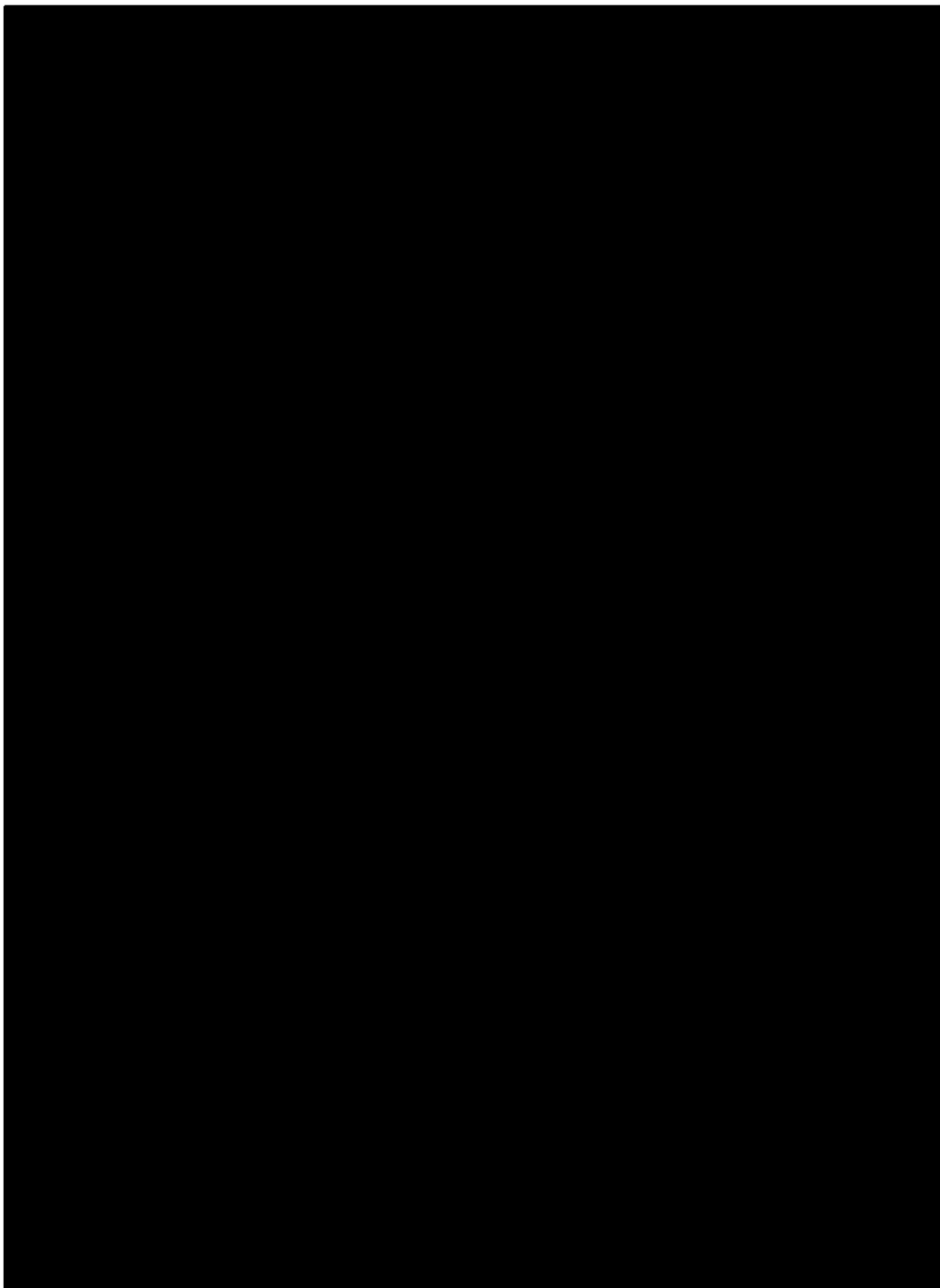
25. TAX CONSEQUENCES. Each party acknowledges there may be certain tax consequences pertaining to this Stipulated Judgment and Decree.

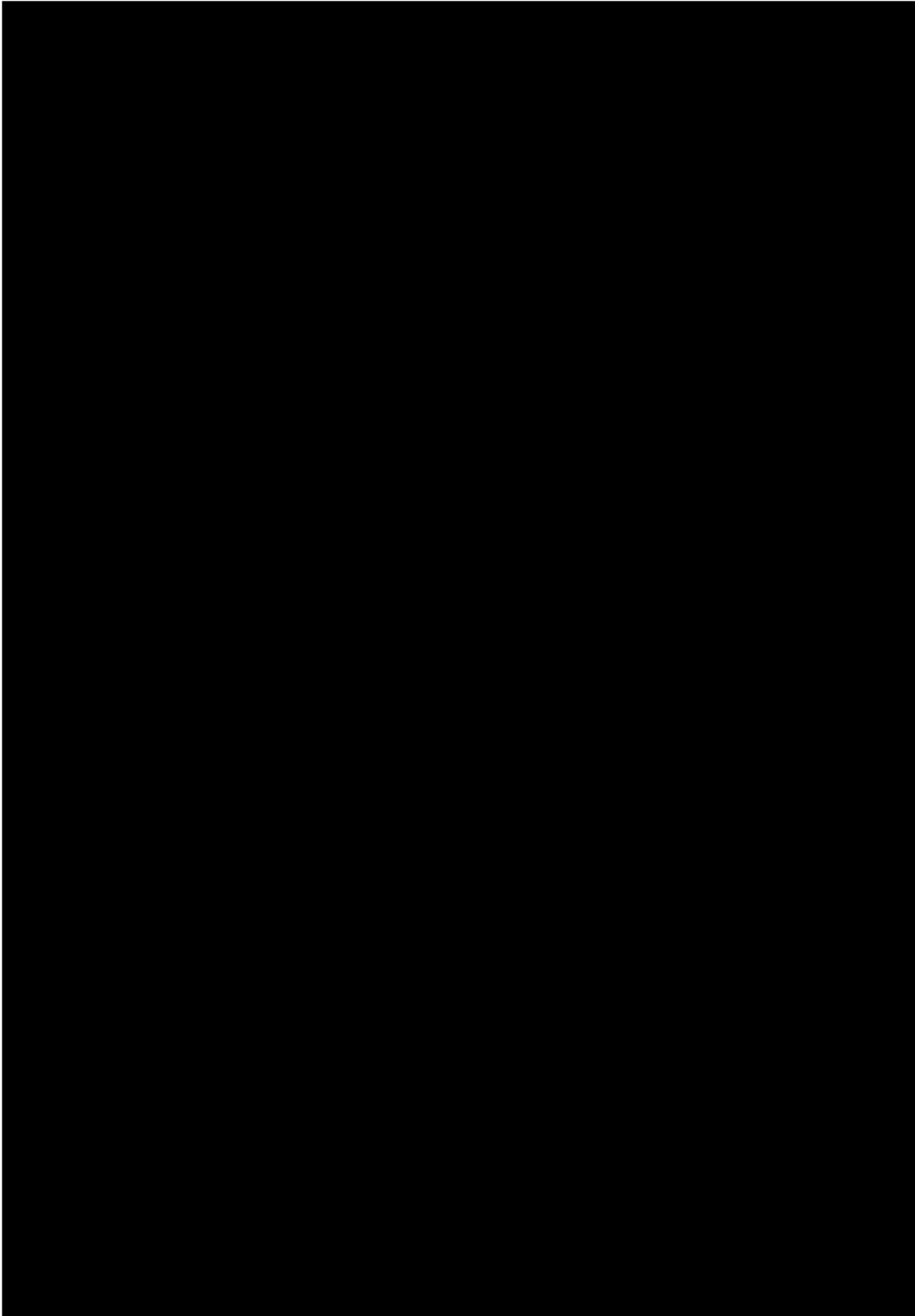


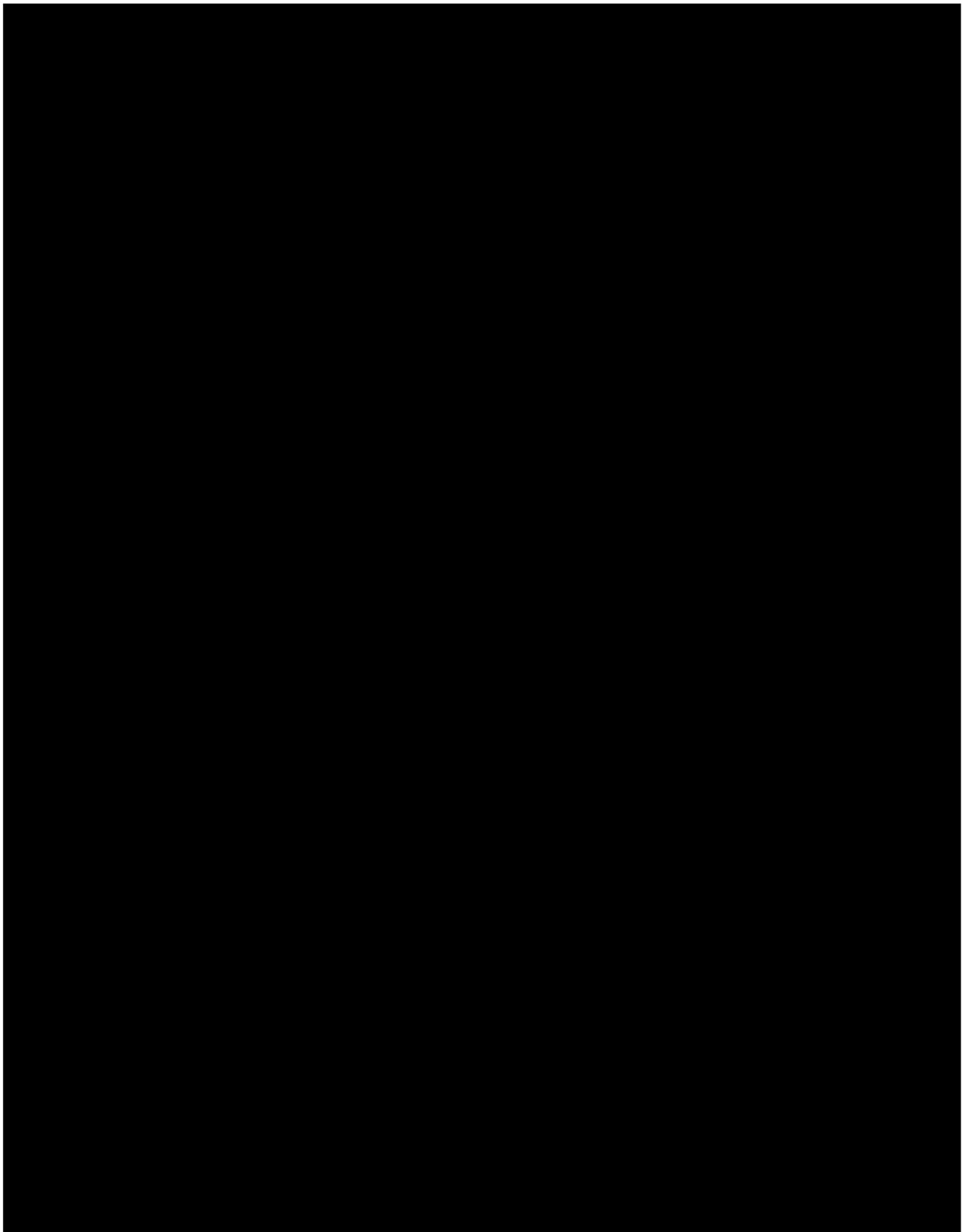


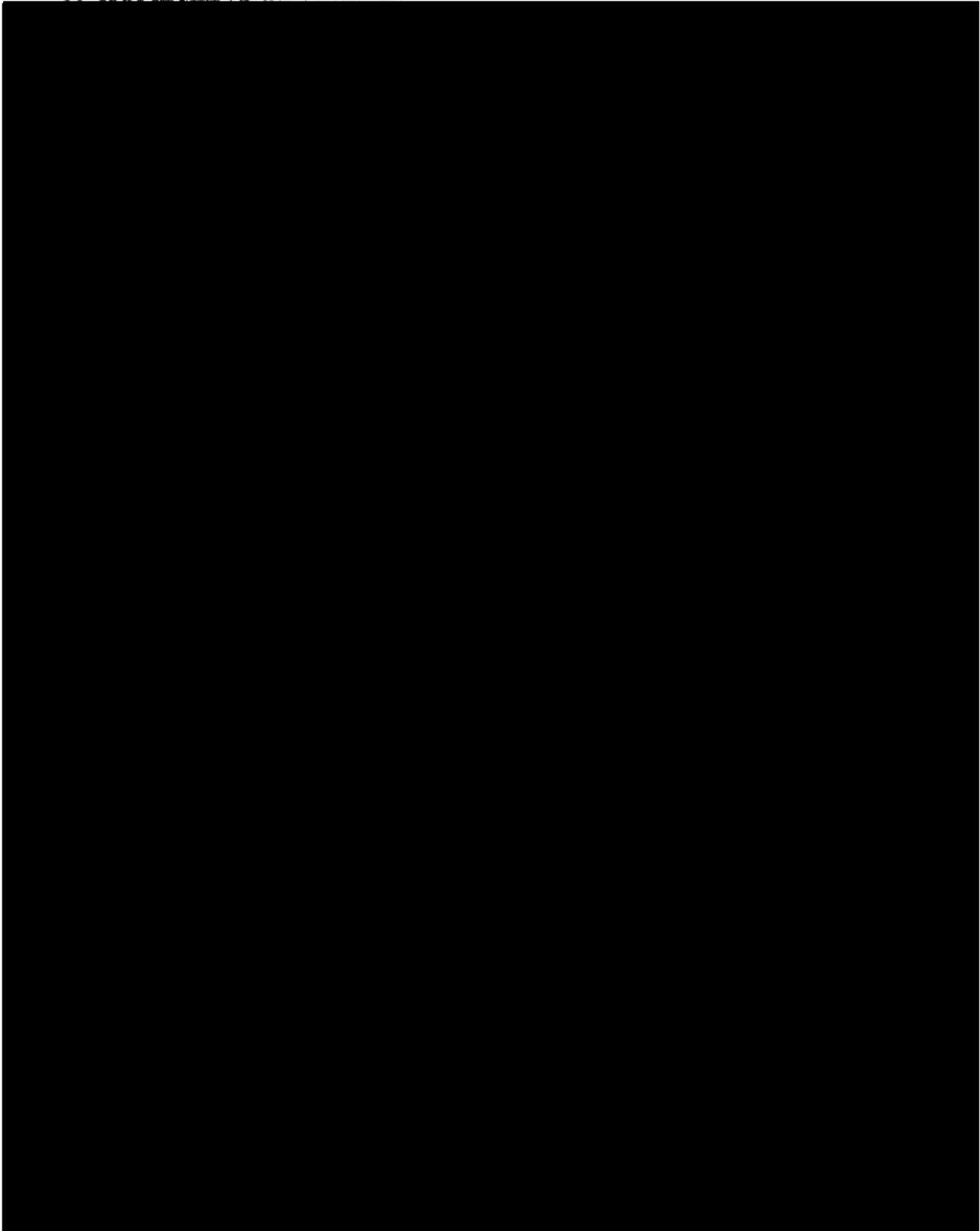


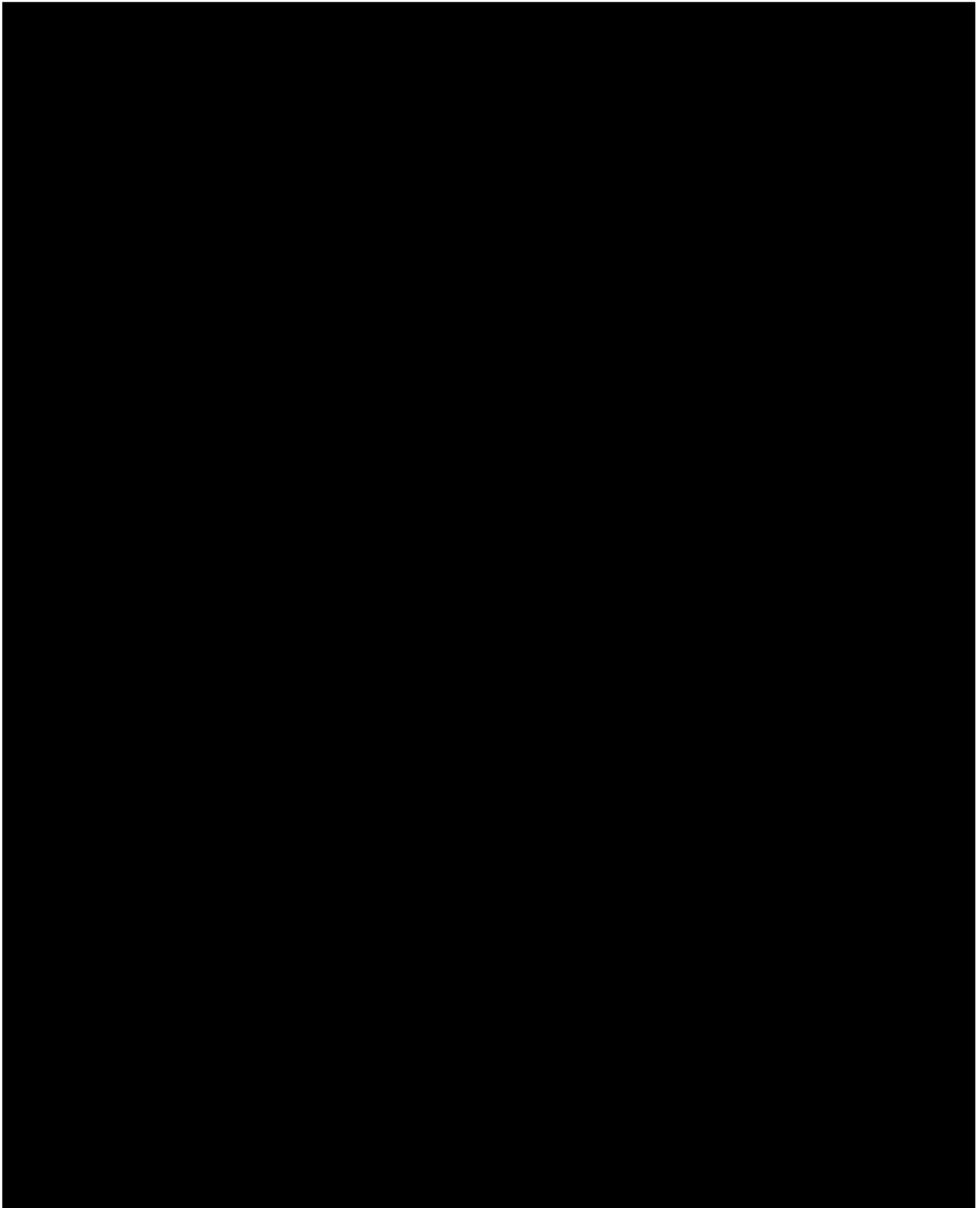


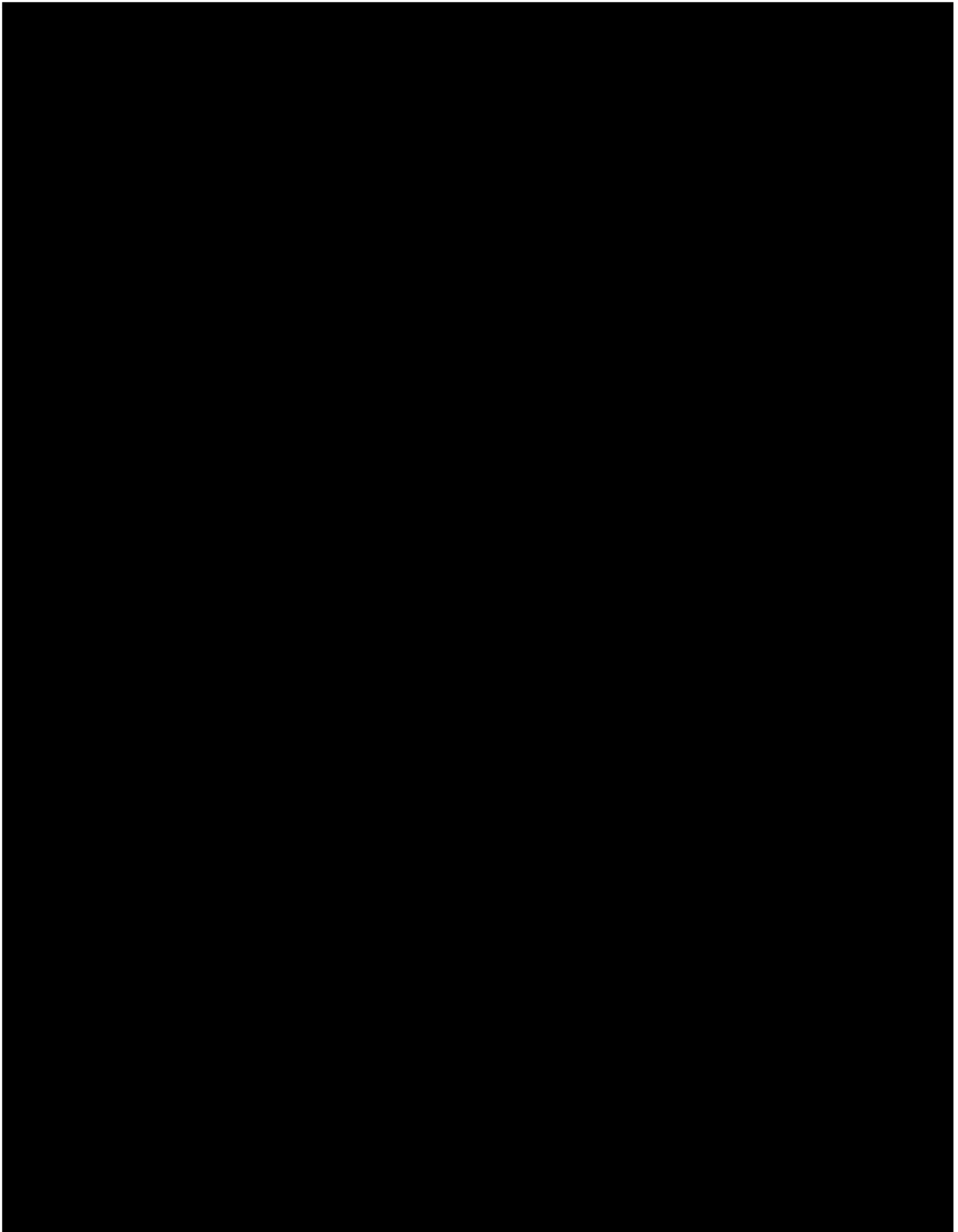


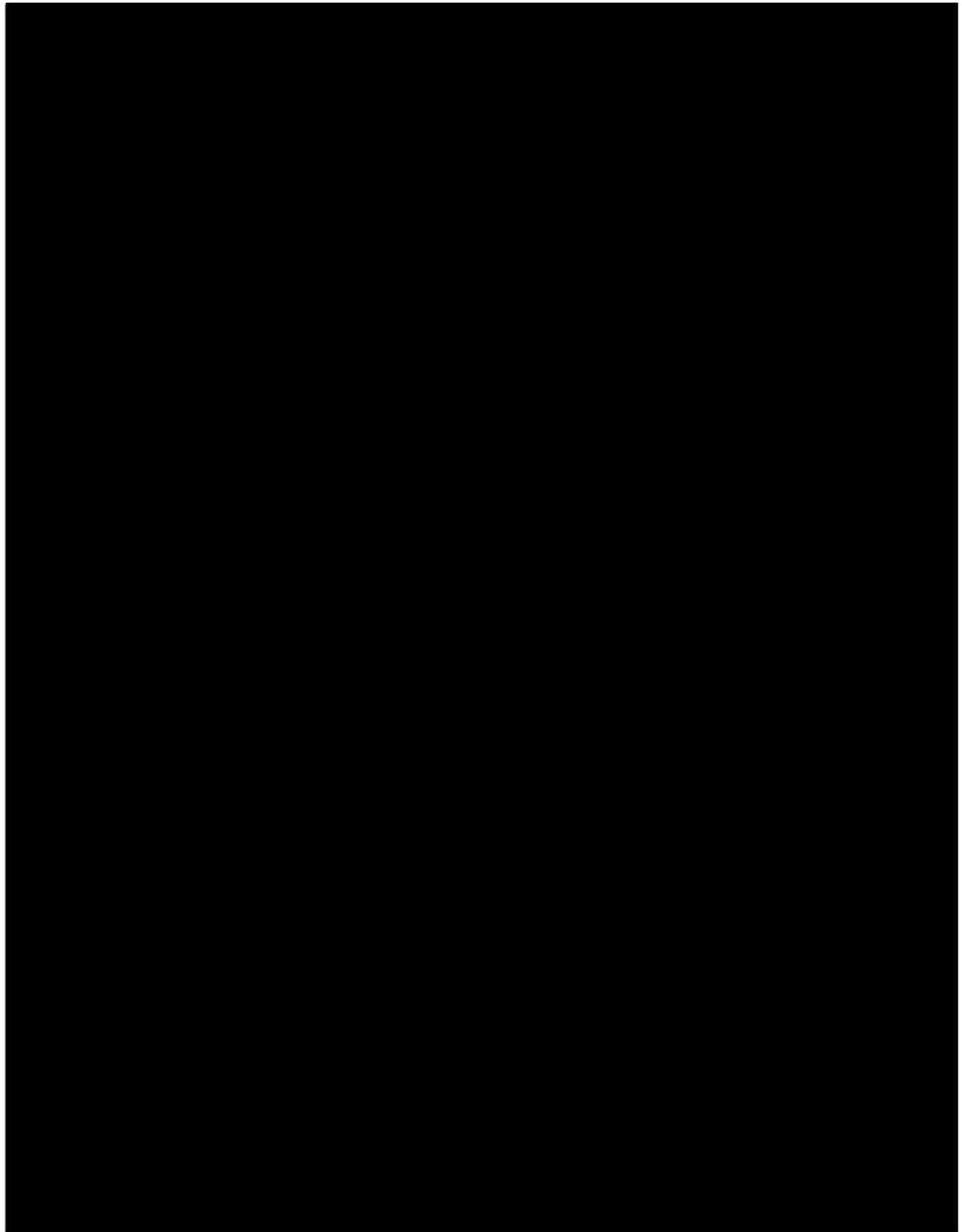


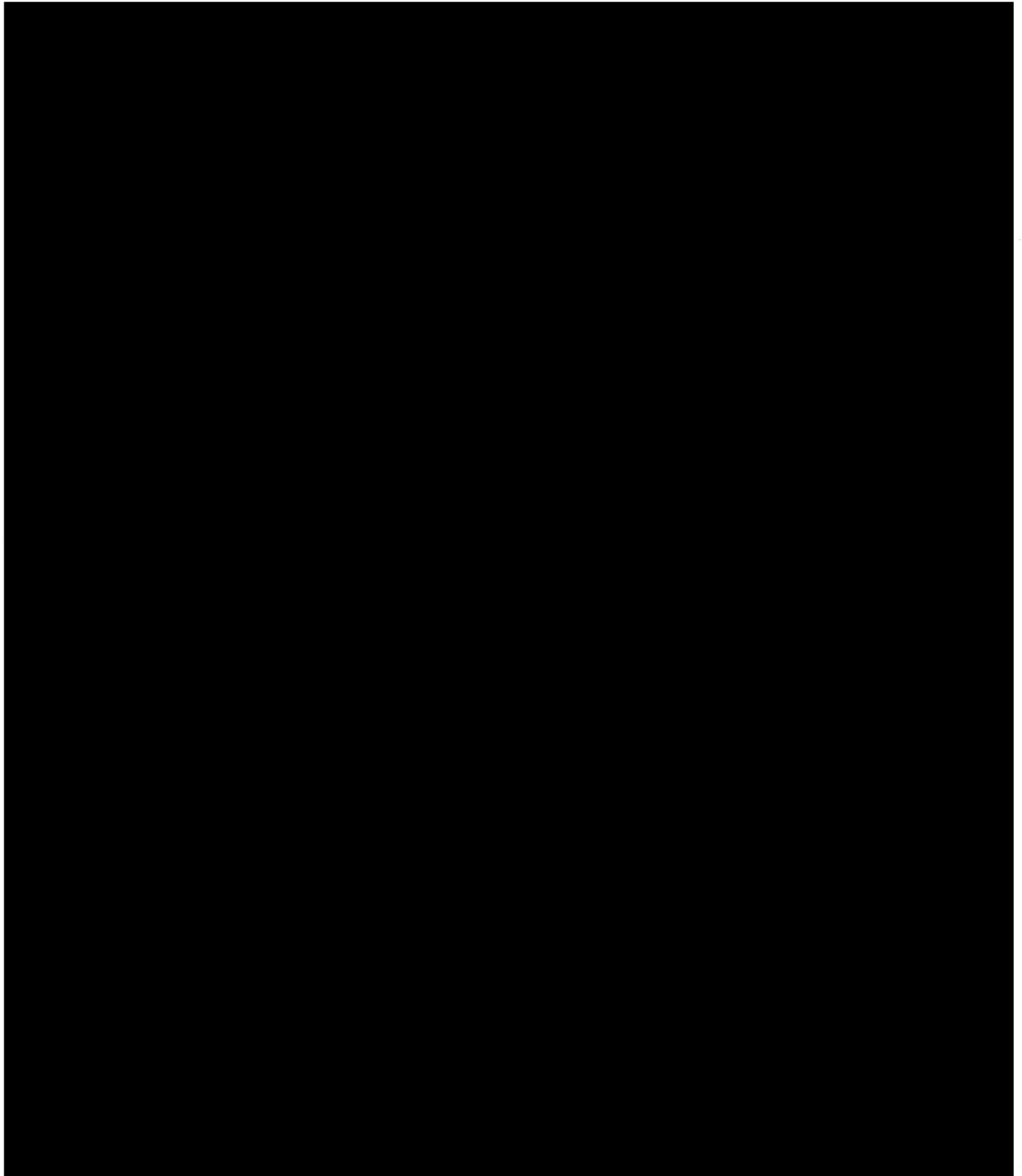


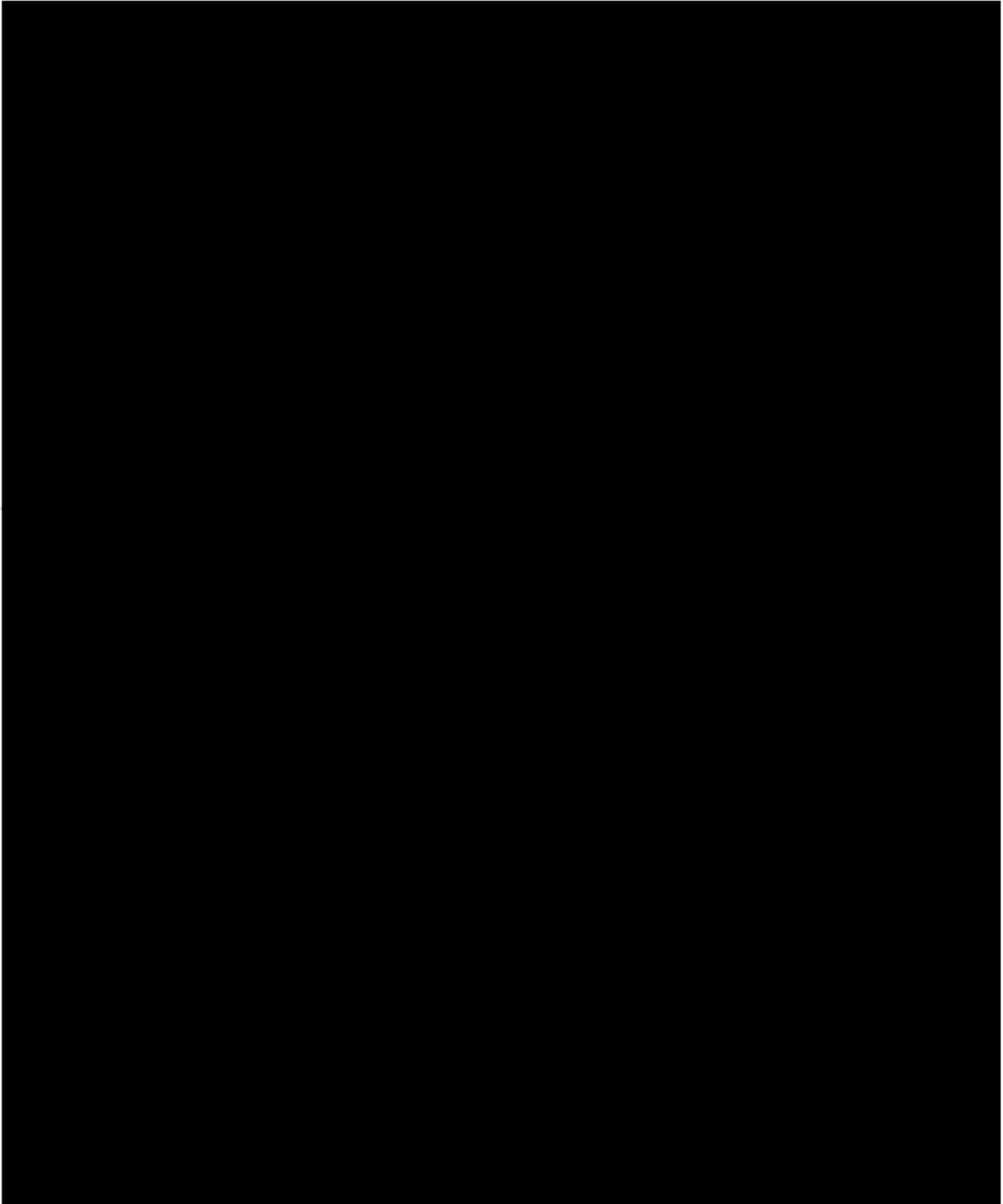












WAIVER OF COUNSEL

I, Kassius Orlando Benson, Respondent, acknowledge that I have been told that I have a right to be represented by counsel of my choice and that I know that I am not represented by DeWitt LLP, and that I state that I am of sound mind and that I have freely and voluntarily chosen to represent myself and hereby waive my right to be represented by counsel for the purpose of this Stipulated Findings of Fact, Conclusions of Law, Order for Judgment and Judgment and Decree.

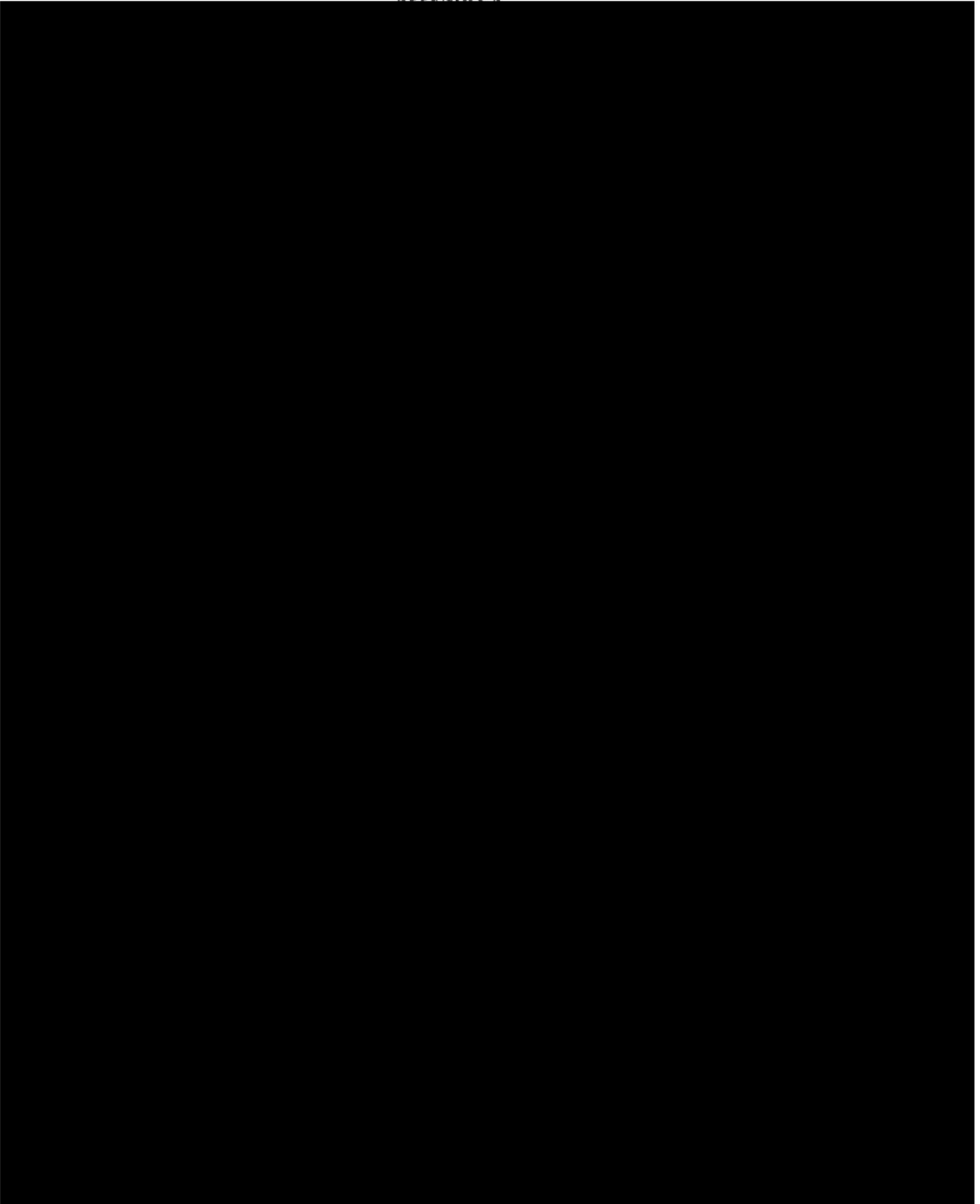
I declare under penalty of perjury that everything I have stated in this document is true and correct.

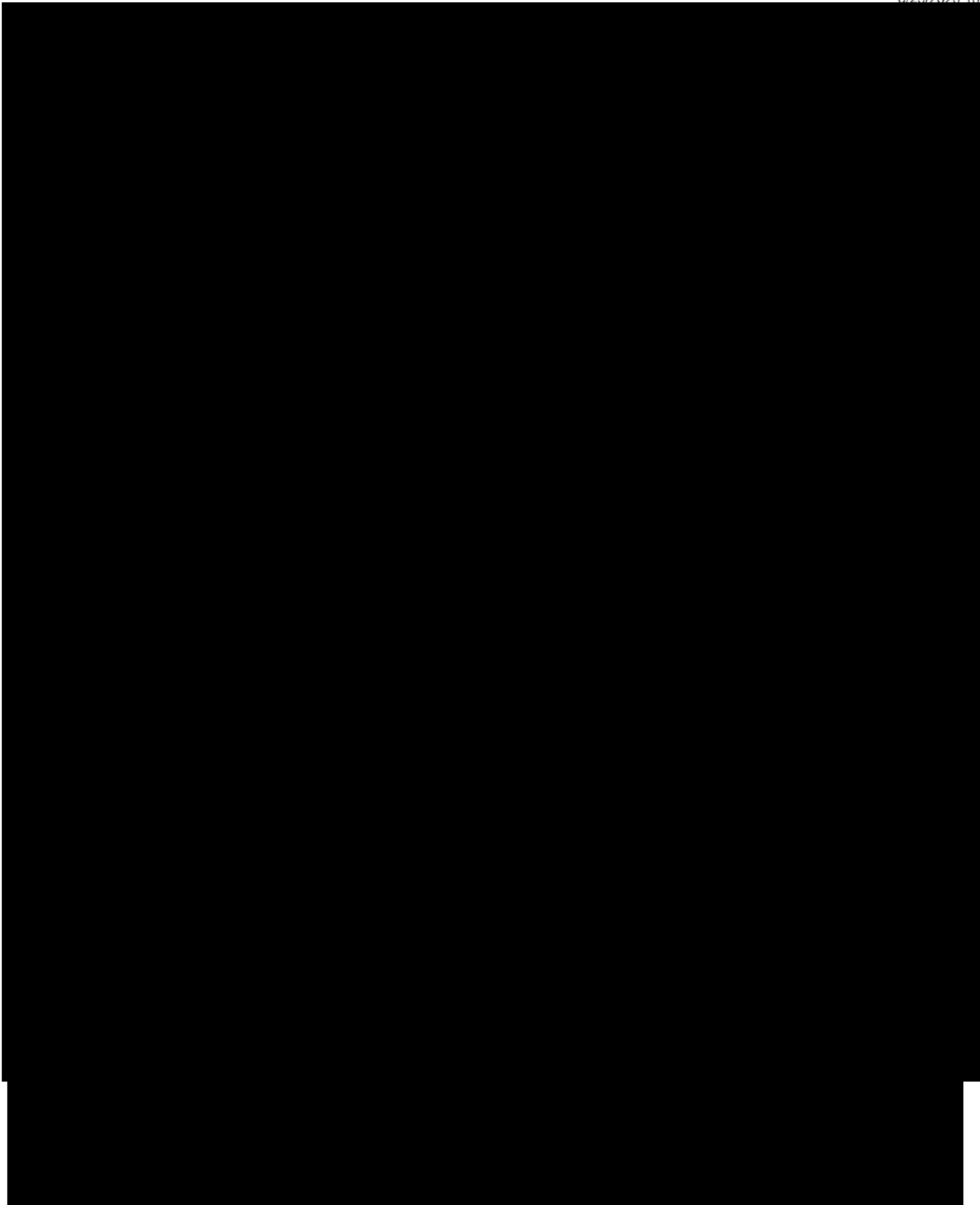
Dated: August 21, 2020

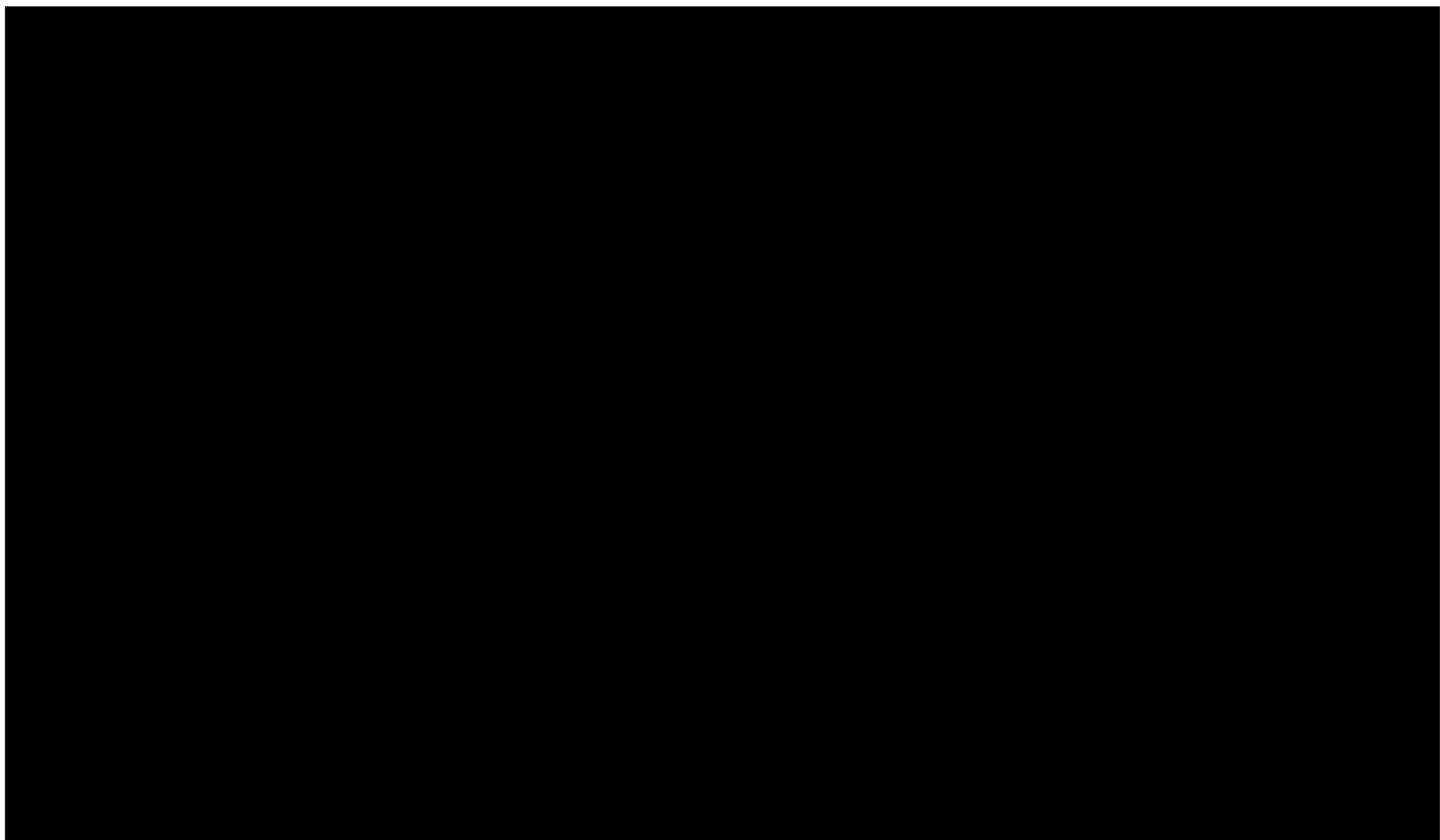

Kassius Orlando Benson, Respondent

County of HENNEPIN
State of Minnesota

APPENDIX A



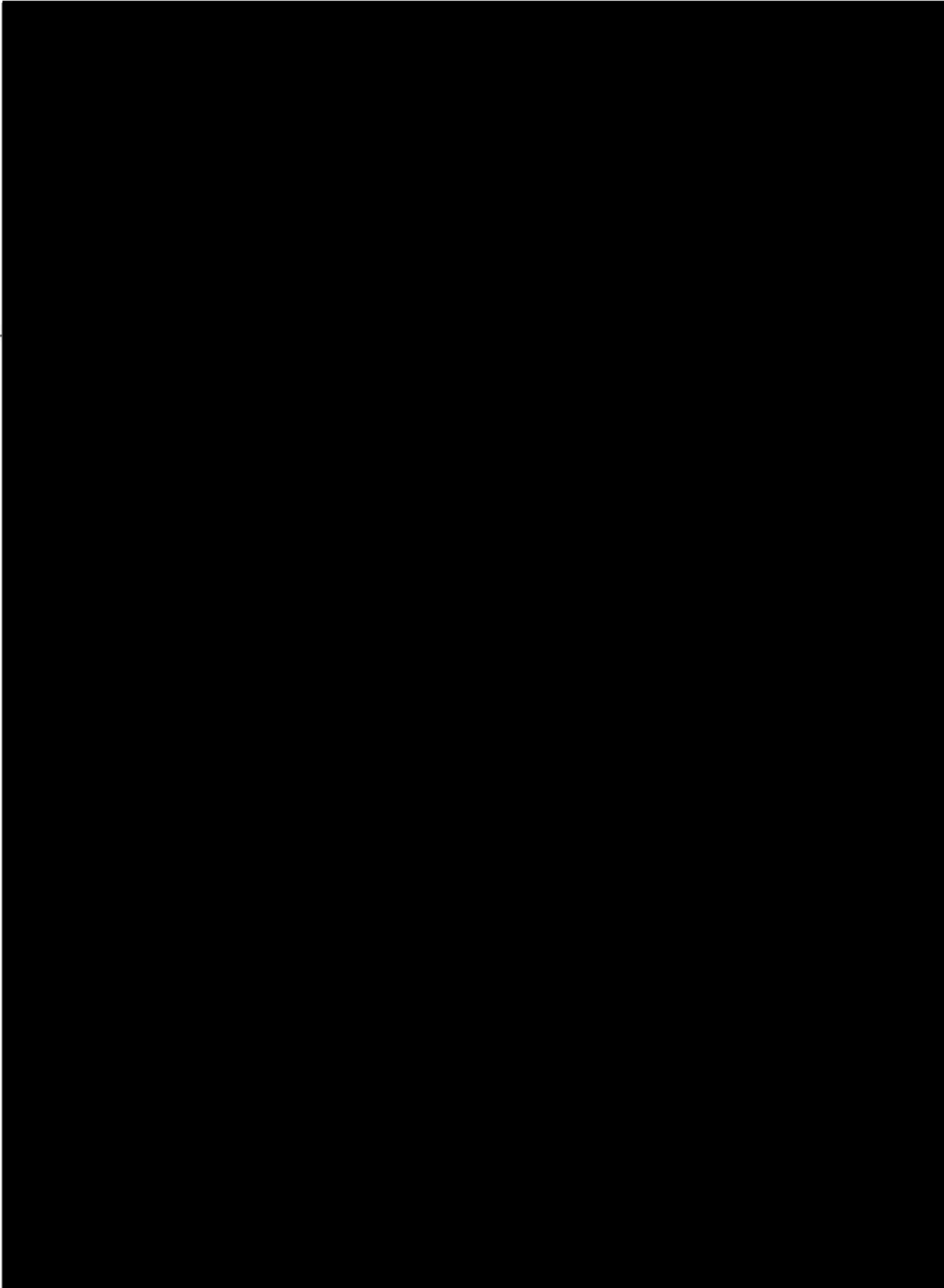


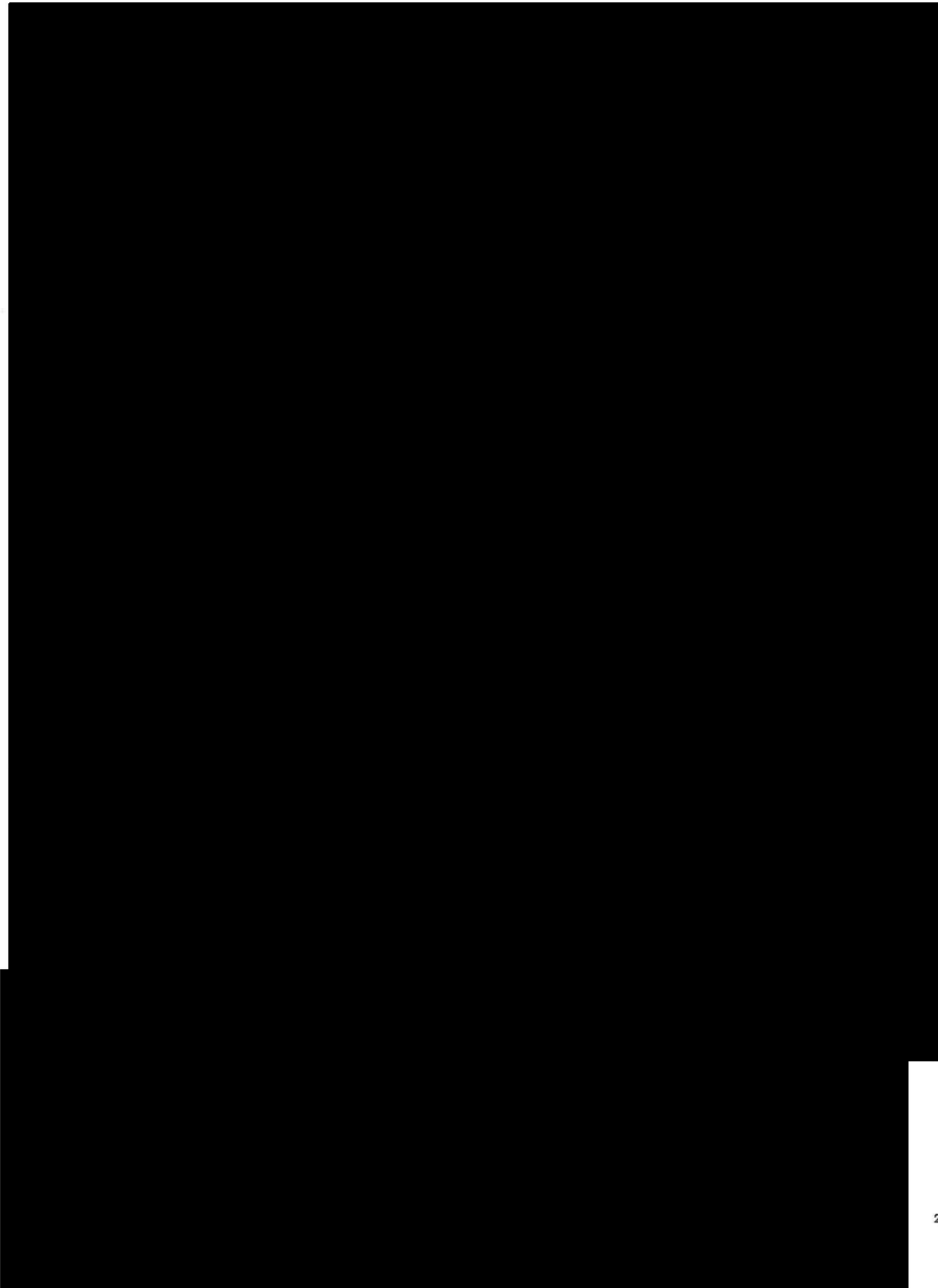


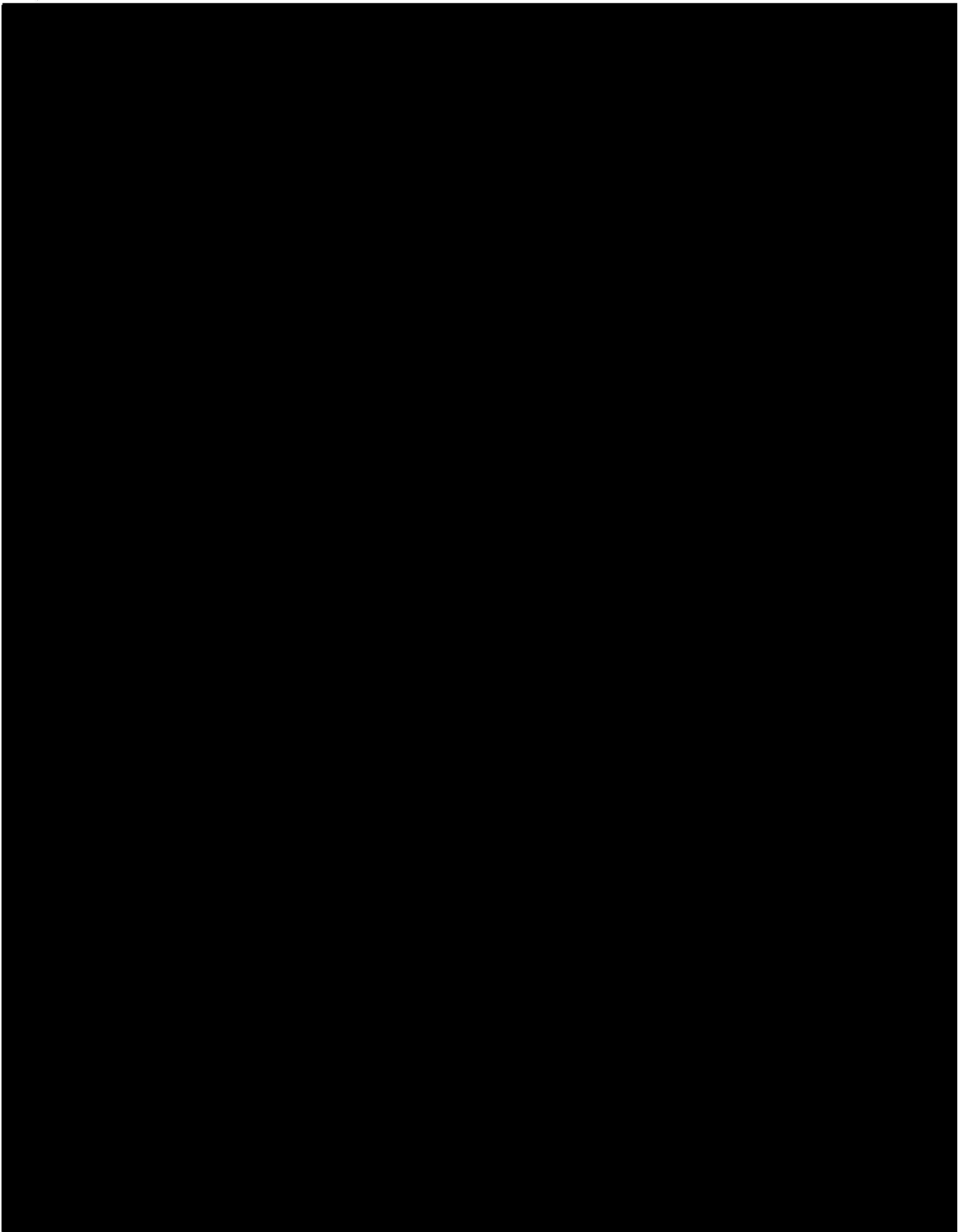
8/18/2020

EXHIBIT A

CalculatorResults







27 Feb 2024 10:13 AM

Filed in District Court
State of Minnesota
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